

# Industry Circular



## Internal Revenue Service

Alcohol, Tobacco and Firearms Division  
Washington, D.C. 20224

March 29, 1972

Industry Circular No. 72-7

### RUBBING ALCOHOL BASE

Users of specially denatured spirits,  
reprocessors, and others concerned:

**Purpose.** This circular is to advise you of the provisions of Treasury Decision 7175, effective May 1, 1972, under which a specially denatured alcohol permittee may manufacture and ship a rubbing alcohol base, and the consignee may add sufficient water to the base to complete the manufacture of the rubbing alcohol.

**Producers.** Any person having a permit to use specially denatured alcohol who desires to make the rubbing alcohol base may file, with his Assistant Regional Commissioner, Alcohol, Tobacco and Firearms, Form 1479-A specifying the ingredients, except water, to be added to specially denatured alcohol Formula No. 23-H, as authorized in 26 CFR 211.187.

Producers of the rubbing alcohol base may ship it only in bulk conveyances or packages having a capacity of 50 gallons or more, and only to persons meeting the requirements provided herein to receive the rubbing alcohol base and to complete the rubbing alcohol by the addition of water.

**Requirements for Receipt of Base and Manufacture of Rubbing Alcohol.** Persons holding permits to use specially denatured alcohol, manufacturing and wholesale druggists, and pharmaceutical supply houses may procure rubbing alcohol base and produce and bottle rubbing alcohol from such base. However, they must first be authorized to do so on approval of the Assistant Regional Commissioner of an application on Form 2622, Application to Procure, Reprocess, Bottle, Repackage, or Resell Products Containing Specially Denatured Alcohol.

The person manufacturing the rubbing alcohol from a rubbing alcohol base must also obtain the approval of the Assistant Regional Commissioner of a formula on Form 1479-A, showing (1) the date of approval of the supplier's formula under which the rubbing alcohol base was produced, (2) the process to be followed in finishing the rubbing alcohol, and (3) the quantity of water, and the kind and quantity of any other ingredient, to be added to the base.

The labels on rubbing alcohol produced and bottled by a person not holding an industrial use permit must show the permit number of the permittee who manufactured the rubbing alcohol base, and the words "Bottled by" followed by the bottler's name and address. Other provisions of 26 CFR Part 211 applicable to the bottling of rubbing alcohol shall be followed.

**Records.** Persons holding approved applications, Form 2622, to receive rubbing alcohol base and complete the formulation for rubbing alcohol shall keep such records as will permit verification and the tracing of each operation or transaction.

**Inquiries.** Inquiries regarding this circular should refer to its number and be addressed to the Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

*Rex D. Davis*

Rex D. Davis, Director  
Alcohol, Tobacco and Firearms Division